

Revenue

(194) Department

SERIES.

G.O. No. 15

Dated 4.3.1946

Abstract.

Tax - General Sales Tax Act. 1939 - (South Kanara)
Sales of coin by post office, Mangalore effected between 15.11.194
21.12.1945 - Collection of sales tax equivalent. Waived.

Back Papers

G.O.	No	Department.	Date.	G.O.	No.	Department.	Date
MS	968	Geo	30-10-45				

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date

REVENUE DEPARTMENT.

Abstract:

TAX - General Sales Tax Act 1939 - Sales by Departments of Government - South Kanara District - Tax on sales from 15-11-45 to 21-12-45 - Not levied by the Port Officer, Mangalore Writing off - Recommended.

Ref.No.r.000/46-1.

Station:Madras,

Dated 11th February, 1946.

From

T.S.Swaminathan Esq., I.C.S.,
Additional Joint Secretary, Board of Revenue.

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A.D.Crombie Esq., C.I.E., I.C.S.,
Commissioner of Excise, Sep. Rev. & Commercial Taxes.

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Read the following :--

From the Collector of South Kanara, letter No.Ref.A-4-476/46,
dated the 4th February, 1946.

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O.No.1968 Revenue, dated 30-10-1945.

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The exemption from sales tax on sales of goods by Departments of Government was withdrawn in the G.O. cited above with effect from 15-11-1945. The Port Officer, Mangalore reports that the order in question was received by him from the Presidency Port Officer only on 22-12-1945. Hence the Tax on sales of coir made by him according to the *details in the margin was omitted to be levied from 15-11-1945 to 21-12-1945.

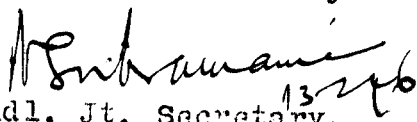
reports that he has been levying the tax on sales at 1% from 15-11-1945 onwards and remitting the amounts to the Sub Treasury under "XIII Other taxes and duties". He requests that the sales tax on sales from 15-11-1945 to 22-12-1945 amounting to Rs.547-6-6 be ordered to be written off the accounts. The Commercial Tax Officer supports the Port Officer's recommendation. In the circumstances, I recommend that the claim of Government to this amount be waived. | A

Date of transaction.	Quantity of coir. Amin Divi, Malabar.	Value	Tax.
15-11-1945 to			
22-12-1945.	265-5-14 lbs.	27460-8-0	274-9-8
	2.46 candies	27280-0-0	272-12-10

REFERENCE:

Submitted to Government.

2. There is now no possibility of passing on the incidence of tax to the purchasers. The Board recommends that the claim may be waived.


For Addl. Jt. Secretary.

Secretary to Government, Revenue Department.
2.2.

Read again:- G.O. No. 1968/M9. Dated 30-10-45

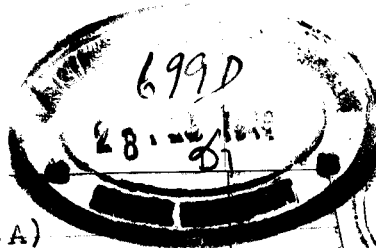
Read also:- From the Bd. of Rev. Ref. No. T. 865/46-1
dated 11.2.46.

— . . —
G.O. No. NO. 425 dated 4.3.46

In the circumstances stated by the Board of Revenue in its Reference read above, the Govt. waive the collection of the sales tax equivalent on ^{the} sales of coin ~~was~~ to be effected by the Port Officer, Mangalore ^{and} between 15-11-45 ~~to~~ 31-12-45.

The draft order on p1 and may be accepted in
att, and the file passed on to Finance.

Slg
20/2/46, Fin



I.W.D. No. 966F/4-1
20/2/46



Finance (Exp.A)

In the circumstances stated by the Board of Revenue,
the draft Order may be accepted. (The amount involved is Rs. 272.46)

Rs. 547--6--6)

0586 20p

2. It is ~~xx~~ ~~xxx~~ strange that the G.O. at (K) dated 30-10-45
reached the Port Officer, Mangalore only on 22-12-45. (i.e.
after about a month and 3 weeks). A report may perhaps be
called ^{for} regarding the delay in the communication of the G.O.
to the Port Officer.

Not worn
while Rs. 272.46

IAA
27-2-46
DQ
27-2-46

27-2-46 - R.A.S.
May move
R.A.S.
27-2-46

File No 10586 Exp.A-1
27-2-46